



MISSOURI DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
PO BOX 300, JEFFERSON CITY MO 65105-0300
(573) 751-2611 TDD (800) 735-2966
**SUPPLIER SCHEDULE OF DELINQUENT
TAX COLLECTION**

FORM
591
(REV. 11-2003)

DLN

PAGE

OF

SEE INSTRUCTIONS ON REVERSE SIDE

SUPPLIER'S NAME	LICENSE NUMBER	FEIN	MONTH/YEAR
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ELIGIBLE PURCHASER INFORMATION

ELIGIBLE PURCHASER'S NAME	LICENSE NUMBER	FEIN
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PRODUCT TYPE — (Complete a separate schedule for each product type.)

065 – Gasoline	130 – Jet Fuel	228 – Dyed Diesel Fuel	122 – Blending Components
123 – Alcohol	142 – Clear Kerosene	284 – Bio-Diesel – Undyed B100	(Identify) _____
124 – Gasohol	072 – Dyed Kerosene	285 – Soy Oil	
125 – Aviation Gasoline	160 – Clear Diesel Fuel		

SECTION 1 — DELINQUENT TAX

Document Number	Invoice Date	Invoiced Gallons	Tax Rate	Tax Amount	Penalty	Interest	Total Collected
				\$	\$	\$	\$
				\$	\$	\$	\$
				\$	\$	\$	\$
				\$	\$	\$	\$
				\$	\$	\$	\$
TOTAL				\$	\$	\$	\$

SECTION 2 — DELINQUENT INSPECTION FEE

Document Number	Invoice Date	Invoiced Gallons	Fee Rate	Fee Amount	Penalty	Interest	Total Collected
				\$	\$	\$	\$
				\$	\$	\$	\$
				\$	\$	\$	\$
				\$	\$	\$	\$
				\$	\$	\$	\$
TOTAL				\$	\$	\$	\$

SECTION 3 — DELINQUENT TRANSPORT LOAD FEE

Document Number	Invoice Date	Invoiced Gallons	Fee Rate	Fee Amount	Penalty	Interest	Total Collected
				\$	\$	\$	\$
				\$	\$	\$	\$
				\$	\$	\$	\$
				\$	\$	\$	\$
				\$	\$	\$	\$
TOTAL				\$	\$	\$	\$

SECTION 4 — DELINQUENT POOL BOND

Document Number	Invoice Date	Invoiced Gallons	Bond Rate	Bond Amount	Penalty	Interest	Total Collected
				\$			\$
				\$			\$
				\$			\$
				\$			\$
TOTAL				\$			\$

NAME (PLEASE PRINT)	SIGNATURE	DATE
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SUPPLIER SCHEDULE OF DELINQUENT TAX COLLECTION

INSTRUCTIONS

This schedule is to be used when remitting delinquent tax that was previously reported as uncollectible and credit was issued by the Missouri Department of Revenue.

Include this schedule with your Form 572, Supplier's Monthly Tax Report, for the month in which the delinquent tax was collected.

If you have questions or need assistance in completing this form, please call (573) 751-2611 or e-mail excise@dor.mo.gov. You may also access the department's web site at www.dor.mo.gov/tax/business/excise/fuel/forms/ to obtain this form.

General Information:

Complete each line on the top portion of the schedule. Provide all requested information for supplier and eligible purchaser.

Section 1 — Delinquent Tax Collected

1. Provide the document number, date, number of gallons and the tax rate.
2. Multiply the gallons times the tax rate.
3. Calculate the penalty due by multiplying the tax due times 5 percent per month up to a maximum of 25 percent.
4. Calculate the interest due by multiplying the tax due times 5 percent. Divide this number by 365 and multiply the result by the number of days payment is late.
5. Enter the total for tax, penalty and interest collected.
6. Include total on Line 9 of Form 572, Supplier's Monthly Tax Report.

Section 2 — Delinquent Inspection Fee

1. Provide the document number, date, number of gallons and the fee rate. The inspection fee is 0.025 cents per 50 gallons (.0005 per gallon).
2. Multiply the gallons times the fee rate.
3. Calculate the penalty due by multiplying the inspection fee due times 5 percent per month up to a maximum of 25 percent.
4. Calculate the interest due by multiplying the inspection fee due times 4 percent. Divide this number by 366 and multiply the result by the number of days payment is late.
5. Enter the total for inspection fee, penalty and interest collected.
6. Include total on Line 13 of Form 572, Supplier's Monthly Tax Report.

Section 3 — Delinquent Transport Load Fee

1. Provide the document number, date, number of gallons and the fee rate. The transport load fee is \$40.00 per 8,000 gallons (.005 per gallon).
2. Multiply the gallons times the fee rate.
3. Calculate the penalty due by multiplying the transport load fee due times 5 percent per month up to a maximum of 25 percent.
4. Calculate the interest due by multiplying the transport load fee due times 4 percent. Divide this number by 366 and multiply the result by the number of days payment is late.
5. Enter the total for transport load fee, penalty and interest collected.
6. Include total on Line 19 of Form 572, Supplier's Monthly Tax Report.

Section 4 — Delinquent Pool Bond Collected

1. Provide the document number, date, number of gallons and the pool bond rate. The pool bond rate for motor fuel is one-fourth of one percent of the tax rate (.000425 per gallon). The pool bond rate for aviation fuel is one fourth of one percent of the tax rate (.000225 per gallon).
2. Multiply the gallons times the fee rate.
3. Enter the total for pool bond fee.
4. Include total on Line 29 of Form 572, Supplier's Monthly Tax Report.